Enhanced Reporting Requirements

Service User Group
1st December 2023

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- Schema documentation release schedule
- Published Documentation
- PIT Updates
- Live release schedule
- Employer Engagement
- Actions
- AOB

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	- Validation: Submission, Check submission, Check run, ERN - Check submission – REST schema - Check run – REST schema - Change log updates	Published
18-May	- Check submission – SOAP schema - Check run – SOAP schema - ERN – REST schema - Change log updates	Published
01-June	- ERN – SOAP schema - Change log updates *Update to Validation rules row 165-167 (15/06)*	Published
15-June	- ERR submission SOAP schema reference - Updates to Data Items, validation rules, change log	Published
29-June	- Employment Data Creation Guide - Updates to REST schema, change log	Published

Documentation release schedule

Date	Documentation	Status
19-July	- Monthly report – REST and SOAP - Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body - Change log updates	- Published
10-Aug	- Full ERR Life Cycle examples - Overview of examples document - Monthly report validation rules - Change log updates	- Published
17-Aug	- Additional examples (XML, JSON, file upload) - Updated example overview document (additional examples, corrections process) - Change log updates	- Published
06-Sept	- Updates to schemas and validation rules - Updates to example files - Change log updates	- REST changes published 6th Sept - SOAP changes published 7th Sept

Documentation release schedule

Date	Documentation	Status
27-Sept	▪ Additional example files for API integration and file upload ▪ Change log updates	▪ Published
19-Oct	▪ Updates to validation rules ▪ Change log updates	▪ Published
08-Nov	▪ Additional examples files for ERN request ▪ Change log updates	▪ Published
23-Nov	▪ CSV conversion guide ▪ Change log updates	▪ Published
30-Nov	▪ Updated scenario example files to include Small Benefit Exemption ▪ Change log updates	▪ Published

Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs: https://revenue-ie.github.io/paye-employers-documentation/

- Previous SUG slide decks can be viewed here: https://revenue-ie.github.io/err-sug-documents/

Published Documentation

ERR Examples PIT Next Version

Document Description	Type	Environment	Date Last Updated
Enhanced Reporting Requirements - Overview of Web Service Examples	PDF	PIT Next Version	17/08/2023
Example 1: Full ERR Life Cycle	ZIP File	PIT Next Version	08/11/2023
Example 2: Overpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 3: Underpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 4: Amendment of Incorrect ERR Submission	ZIP File	PIT Next Version	17/08/2023
ERR Example Scenarios	ZIP File	PIT Next Version	30/11/2023
ERR Screen Upload Examples	ZIP File	PIT Next Version	21/09/2023
ERR File Upload CSV Conversion	ZIP File	PIT Next Version	23/11/2023

PIT Update

PIT Activity

- Open tickets -> 23
    - Awaiting feedback -> 13
- Closed tickets -> 179

PIT Schedule

PIT Release	Functionality
06-April	- ERR PIT helpdesk - ERR GitHub for technical support documentation - ROS handshake service
24-May	- ERR submission REST/SOAP with immediate/synchronous processing - Accepting Inbound submission File REST/SOAP - Bug fixes
21-June	- Look up ERN REST/SOAP - Bug fixes
20-July	- ERR submission REST/SOAP with additional/asynchronous processing - Bug fixes
14-Aug	- Monthly report API REST/SOAP - Bug fixes
06-Sept	- Additional ROS screens (view expenses, monthly report) - Bug fixes
21-Sept	Bug fix for download submission response option in recent submission details ROS screen

PIT Schedule

PIT Release	Functionality
19-October	▪ Updates to validation rules ▪ Bug fixes

Live release schedule

Live release schedule

Release Date	Functionality
23 October	▪ ERR Employer and Agent permissions available in ROS
6 December	▪ ERR ROS and API functionality ▪ ERN functionality

Employer Engagement

Employer Engagement

- Invitations to attend information sessions have been issued to Employers and Agents.

- These events will run from September to November to give an overview of ERR for expenses/benefits paid to employees or directors.

- If an invitation is needed if an invitation is needed, go to www.revenue.ie/err or [Office of the Revenue Commissioners Events | Eventbrite](#).

Actions

Action Update

Action/Question	Responsibility	Update
Example 3 RWDA: 1) What does the employer report under ERR? €3.20 or €5 2) What will happen if employer submits an amount where (Total Amount / Number of Days) > 3.20 3) Does software need to warn or prevent users from reporting a daily value > €3.20 4) Can we mention that there is a limit of 365 days or €1,168 per annum Example 5: Can the guide be updated to state that the full amount of €500 of the 3rd voucher is taxable, and not just the €300 excess over the €1000 annual limit. A lot of employers are not 100% clear on the interaction between the number of vouchers and the total value Example 6/7 Same as 5 – explicitly state that the full value of the 3rd voucher is taxable.	Revenue	Example 3: 1) Employee's costs might be higher than €3.20 per workday and you may repay these expenses. Any amount higher than €3.20 per workday must have tax deducted. Records of the payments made must be retained by you. 2) A 'warning' message will issue when the amount of €1,075.20 is reached and/or if greater than 365/366 days reported. The submission will still be accepted. 3) This is a business decision of the 3rd party software provider. 4) As 3 above. Example 5: Noted and will be considered for future updates. Example 6/7: As above.

Action Update

Action/Question	Responsibility	Update
Example 8 This example teases out the idea that small items such as an easter egg or bottle of wine falls under the category of a small benefit. Lets say at Christmas the employer gives a bottle of wine and a gift voucher on the same day – many times the gift voucher will be inside a card stuck to a bottle of wine. 1) The voucher and bottle of wine are two separate things. Does this constitute 2 benefits under ERR? 2) Presumably a hamper is just a single item of a single value even though it is comprised of multiple items, and would be reported as such. What if the hamper contains a "One For All" voucher of €1000 (and it's the only benefit in the year)? 3) Also, there is no lower limit of the value of a small benefit Example 11 1) Just to clarify that multiple items (or in this case receipts) of the same ERR category can reported in total if being paid in a single payment. 2) Likewise can the employer report them as separate line items on a submission to match his own records, even though he is only making a single payment for the total to the employee.	Revenue	Example 8: 1) Refer to current guidance. All conditions must be met to be a qualifying incentive. SBE TDM is currently being updated. 2) As above. 3) Correct. Example 11: 1) Must be reported in the category it refers (but the total for each category is fine). 2) Yes.

Action Update

Action/Question	Responsibility	Update
Example 16 Can this be updated to clarify the position where the employer has (or has not) provided some kind of transport such as a company van Other examples; 1) Could an example be added to the document to cover "Emergency Travel" , and some kind of link to the rules around emergency travel. 2) Could an example be added for "Eating on Site" and how this differs from Country Money	Revenue	Example 16: Noted and will be considered for future updates. Other examples: 1) Refer to Travel and Subsistence TDM https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf 2) Refer to TDM link – as above.

Action Update

Action/Question	Responsibility	Update
Should employees that have a tax exclusion order have their expenses reported in ERR?	Revenue	Employee who do have a tax exclusion order should not have their expenses reported in ERR. 984 Application This section applies the PAYE provisions to all emoluments except emoluments where the operation of PAYE is impracticable and in respect of which the inspector has issued an exclusion order to the employer. (1) Following the commencement of a Ministerial Order, Sections 984A, 985G(2)(d), 986 and 987 of Chapter 4 shall apply to require reporting through the PAYE system of reportable benefits. These sections will not apply for reportable benefits to an employee for whom a PAYE Exclusion Order has been issued. (1A) The inspector may cancel the exclusion order if a change of circumstances arises in the office or employment. (2) Exclusion orders issued before 6 April, 1986 are ineffective for the year 1997–98 and subsequent years of assessment. https://www.revenue.ie/en/tax-professionals/documents/notes-for-guidance/tca/part42.pdf

Action Update

Action/Question	Responsibility	Update
ERR submissions from Non-Payroll Systems. i) There is a concern that some vendors have no mechanism of reporting in these cases and vendors impacted may have to direct employers to ROS services ii) There is also concerns where vendors have mechanism for reporting is it may require restructuring entire system set up to support the reporting requirements e.g. expense groupings of employees.	Revenue/SUG	SUG members will keep Revenue informed with regard to these concerns. Revenue will raise this for discussion.
Provide clarification on corrections and regressing the value of small benefit to taxable pay.	Revenue	Refer to existing guidance. Small Benefit Exemption TDM is currently being updated.
I believe that if the employer overpays an expense or benefit, if he does not recover the overpayment, the overpayment is taxable. How long does an employer have to recover this or when does it become taxable?	Revenue	Refer to existing guidance. Compliance TDM is currently being drafted.

Action Update

Action/Question	Responsibility	Update
In the JSON ERR upload examples, there is a field called requestType, possibly looks like a static hard coded entry. This field is not specified in the "Enhanced Reporting Submission Request: Data Items" pdf.	Revenue	This field is specific to file upload requests and the provided examples show the structure these should follow.
Some quick Y/N. 1) Is it the total of milage and subsistence per employee one item, not separate mileage and subsistence? 2) Is there a list of the different categories? 3) Are there sub categories, if so is there a list? 4) Nil benefit you don't need to report zero ERR, Y/N? 5) Vouched travel includes parking and taxis, Y/N?	Revenue	1) No, they are not one item. Mileage and subsistence are to be reported separately. The mileage would be reported under Travel (vouched or unvouched) and the subsistence would be reported under Subsistence (vouched or unvouched). 2) This is included in the Data Items document on GitHub: https://revenue-ie.github.io/paye-employers-documentation/PIT4/data-items/ERR%20-%20Enhanced%20Reporting%20Submission%20Request%20Data%20Items.pdf 3) As above. 4) No. 5) Yes.

Action Update

Action/Question	Responsibility	Update
To review the emergency travel reporting requirement as was discussed regarding reporting grouped or split value of this, in order to track occurrences.	Revenue	The position on this is that no code change will be required. Employer will be advised to submit emergency travel expenses as they would other expense/benefit submissions (multiple employee expenses/benefits of the same type may be reported in a single line item). The validation warning message for when an employee exceeds 60 occurrences of emergency travel across all employments will remain as is. Revenue will review the data quality submitted in 2024 for emergency travel and review if an enhancement is required in 2025.
Is there any update on the interaction of PAYE settlement agreements v Small benefit exemption and ERR ?	Revenue	ERR has not changed the PAYE settlement agreements or the Small benefit exemption criteria. Please refer to the relevant guidance/TDMs.

Action Update

Action/Question	Responsibility	Update
https://www.revenue.ie/en/tax-professionals/ebrief/2023/no-2322023.aspx "an Employer cannot have a Payroll & ERR Agent along with an ERR Only Agent" A business scenario exists where a customer may have both a payroll and ERR agent and an ERR only agent. How will this be handled?	Revenue	The permissions set out in the e-brief are accurate. https://www.revenue.ie/en/tax-professionals/ebrief/2023/no-2322023.aspx
Will there be compliance actions if an Expenses System does not use the same EmploymentID as Payroll?	Revenue	The same Employment ID is required to ensure the information to correctly reflective in Revenue systems. Compliance TDM is currently being drafted.

AOB

AOB

- SUG meeting schedule 2023
  - *13th December – moved to **Wednesday***